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Counsel to the Debtors and  
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

- - - - - x  
In re: : Chapter 11  
:  
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)  
et al., :  
:  
Debtors. : Jointly Administered  
- - - - - x

**DEBTORS' THIRTY-NINTH OMNIBUS OBJECTION TO CLAIMS  
(RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS  
FILED AS 503(B)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS  
NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES)**

The debtors and debtors in possession in the above-  
captioned cases (collectively, the "Debtors")<sup>1</sup>, hereby file

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<sup>1</sup> The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc.

the Debtors' Thirty-Ninth Omnibus Objection to Claims  
(Reclassification to Unsecured Claims of Certain Claims  
Filed as 503(b)(9) Claims For Goods Received By the Debtors  
Not Within Twenty Days of the Commencement of the Cases)  
(the "Objection"), and hereby move this Court, pursuant to  
sections 105 and 503(b)(9) of title 11 of the United States  
Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy  
Code"), Rule 3007 of the Federal Rules of Bankruptcy  
Procedure (the "Bankruptcy Rules"), and Local Bankruptcy  
Rule 3007-1, for an order, the proposed form of which is  
attached hereto as Exhibit A, granting the relief sought by  
this Objection. In support of the Objection, the Debtors  
respectfully state as follows:

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(0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), PRAHS, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address was 9950 Mayland Drive, Richmond, Virginia 23233 and currently is 4951 Lake Brook Drive, Glen Allen, Virginia 23060.

### **JURISDICTION AND VENUE**

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105 and 503(b)(9), Bankruptcy Rule 3007, and Local Bankruptcy Rule 3007-1.

### **BACKGROUND**

2. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108.

4. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.

5. On November 12, 2008, the Court appointed

Kurtzman Carson Consultants LLC ("KCC") as claims, noticing and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

6. On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107)(the "503(b)(9) Bar Date Order").

7. Pursuant to the 503(b)(9) Bar Date Order, this Court approved the form and manner of the 503(b)(9) bar date notice, which was attached as Exhibit A to the 503(b)(9) Bar Date Order (the "503(b)(9) Bar Date Notice"). Pursuant to the 503(b)(9) Bar Date Order and the 503(b)(9) Bar Date Notice, the bar date for filing proofs of claim asserting administrative priority claims pursuant to section 503(b)(9) of the Bankruptcy Code was December 19, 2008 (the "503(b)(9) Bar Date").

8. On November 19, 2008, KCC served a copy of the 503(b)(9) Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all

of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in The New York Times (Docket No. 549), The Wall Street Journal (Docket No. 548), and The Richmond Times-Dispatch (Docket No. 547).

9. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.

10. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881)(the "Omnibus Objection Procedures Order")

**RELIEF REQUESTED**

14. By this Objection, the Debtors seek entry of an order, in substantially the form annexed as Exhibit A, pursuant to Bankruptcy Code sections 105(a) and 503(b)(9) and Bankruptcy Rule 3007, reclassifying the claims, or portion thereof, as set forth on Exhibit C, allegedly entitled to administrative priority under Bankruptcy Code section 503(b)(9) and asserted against the Debtors (the "Claims") to general unsecured, non-priority claims.

15. For ease of reference, attached as Exhibit B is an alphabetical listing of all claimants whose claims are included in this Objection (the "Claimants"), with a cross-reference by claim number.

16. At this time, the Debtors have not completed their review of the validity of all claims/expenses filed against their estates, including the Claims. Accordingly, the Claims may be the subject of additional subsequently filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not the subject of this Objection, for allowance, voting, and/or distribution purposes, and on any other grounds. Furthermore, the Debtors reserve the right to modify,

supplement and/or amend this Objection as it pertains to any claim or claimant herein.

**BASIS FOR RELIEF REQUESTED**

17. Currently, the Debtors are engaged in a thorough review of all claims filed against their estates, including administrative expense claims, to determine the validity of such claims. As part of this process, the Debtors are diligently reviewing claims filed pursuant to Bankruptcy Code section 503(b)(9).

18. After reviewing numerous 503(b)(9) claims, their supporting documentation and the Debtors' books and records, the Debtors have determined that the Claims identified on Exhibit C do not satisfy the requirements of Bankruptcy Code section 503(b)(9).

19. Specifically, the Claims are based on, among other things, goods<sup>2</sup> that were received by the Debtors outside of the statutory period of twenty (20) days that preceded the Petition Date.

20. Accordingly, the Debtors object to the classification of these Claims as administrative expenses

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<sup>2</sup> The Debtors further reserve the right to object to the Claims on account the Claims are not for "goods" under section 503(b)(9) of the Bankruptcy Code.

under Bankruptcy Code section 503(b)(9) and request that all such Claims (or portions thereof) be reclassified as general unsecured, non-priority claims.

**APPLICABLE AUTHORITY**

**I. THE CLAIMS ARE FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY (20) DAYS OF THE COMMENCEMENT OF THE CASES AND ARE NOT CLAIMS THAT QUALIFY FOR ADMINISTRATIVE EXPENSE PRIORITY UNDER § 503(B)(9)**

21. Bankruptcy Code section 503(b)(9) provides in pertinent part as follows:

(b) After notice and a hearing, there shall be allowed, administrative expenses, . . . including . . .

(9) the value of any goods received by the debtor within 20 days before the date of commencement of the case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business.

11 U.S.C. § 503(b)(9).

22. For each of the Claims included in the Objection, the Debtors have listed on Exhibit C all of the invoices that the Debtors contend were received outside of the twenty (20) days from the Petition Date - the commencement of the cases. Moreover, also listed on Exhibit C are the applicable receipt dates for the goods detailing the dates on which the Debtor received the goods.



23. As set forth above, the Debtors commenced these cases November 10, 2008. Pursuant to 503(b)(9) of the Bankruptcy Code, a claim is only entitled to priority for the value of goods received by the Debtors within twenty (20) days of the Petition Date - (i.e., between October 21, 2008 and November 9, 2008). See also 503(b)(9) Bar Date Order. As set forth on Exhibit C attached hereto, each of the Claims subject to this Objection included claims for goods that were not within the twenty (20) days of the Petition Date.

24. The Fourth Circuit Court of Appeals has repeatedly held that the claimant has the burden of proof on all elements of an administrative expense claim. See, e.g., Ford Motor Credit Co. v. Dobbins, 35 F.3d 860, 866 (4th Cir. 1994) (quoting In re Mid Region Petroleum, Inc., 1 F.3d 1130, 1132 (10th Cir. 1993) ("the party claiming entitlement to administrative expense priority [under § 503(b)] has the burden of proof"); see also In re Wetco Rest. Group, LLC, No. 07-51169, 2008 WL 1848779, \*4 (Bankr. W.D. La. Apr. 23, 2008) (the claimant has the "burden to establish that the value of the 20-Day Goods qualifies for administrative expense treatment under section 503(b)(9)").

25. Moreover, in evaluating administrative expense requests, "[t]he presumption in bankruptcy cases is that the debtor's limited resources will be equally distributed among the creditors. Thus, statutory priorities must be narrowly construed." Ford Motor Credit, 35 F.3d at 865 (quoting In re James B. Downing & Co., 94 B.R. 515, 519 (Bankr. N.D. Ill. 1988); see also City of White Plains v. A&S Galleria Real Estate, Inc. (In re Federated Dep't Stores, Inc.), 270 F.3d 994, 1000 (6th Cir. 2001).

26. This Court should therefore interpret section 503(b)(9) narrowly and in accordance with its plain meaning. See Hartford Underwriters Ins. Co. v. Union Planters Bank, 530 U.S. 1, 6, (2000) "Congress says in a statute is what it means and means in a statute what it says there." (internal quotations omitted); In re NVR, LP, 189 F.3d 442, 457 (4th Cir. 1999) (holding that the Bankruptcy Code must be interpreted in accordance with its plain meaning using the ordinary understanding of words); In re Amireh, 2008 WL 52706, \*4 (Bankr. E.D. Va. 2008) ("The court will not expand the reach of the statute beyond the language chosen by Congress.").

27. Bankruptcy Code section 503(b)(9) plainly provides that only claims for the value of goods received by the debtor within the twenty (20) days prior to the Petition Date are entitled to administrative priority treatment. 11 U.S.C. § 503(b)(9). As set forth herein and on Exhibit C attached hereto, the Claims identified on Exhibit C were received by the Debtors outside the twenty (20) days before the Petition Date and, therefore, should be reclassified as general unsecured non-priority claims.

**II. THE CLAIMS SHOULD BE RECLASSIFIED.**

28. Bankruptcy Code section 105 provides in pertinent part that "[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a).

29. In order for the Debtors to efficiently and expeditiously craft a comprehensive plan of liquidation, it is essential for the Debtors to establish the proper liabilities asserted against them. Indeed, it is even more critical that the Debtors confirm the administrative liabilities that can be properly asserted against the Debtors' estates. In order to achieve the imperative of

finality required by the claims process, the Debtors request that the Claims (or portions thereof) be reclassified at this time to general unsecured non-priority claims.

#### **RESERVATION OF RIGHTS**

30. As noted above, the Debtors reserve their rights to file objections to the Claims at a later time on any grounds that bankruptcy or non-bankruptcy law permits. The Debtors likewise reserve the right to modify, supplement and/or amend this Objection as it pertains to any claim or claimant herein.

#### **NOTICE AND PROCEDURE**

31. Notice of this Objection has been provided to all claimants with claims that are the subject to this Objection as identified on Exhibit C, and to other parties-in-interest in accordance with the Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (Docket No. 130) (the "Case Management Order").

32. Furthermore, the Debtors submit that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Bankruptcy Rules 3007, 7004, and 9006; (b) to the extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto at least 30 days before the hearing date; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases at least 30 days before the hearing date. The Debtors are serving the Claimant with this Objection and the Exhibit(s) on which the Claimant's claim is listed.

33. To the extent any Claimant timely files and properly serves a response to this Objection by 4:00 p.m. (Eastern) on October 7, 2009 as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Debtors request that the Court conduct a status conference with respect to any such responding claimant at 2:00 p.m. on

October 15, 2009 and thereafter schedule the matter for a future hearing as to the merits of this Objection to such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Debtors request that the Court enter an order, substantially in the form attached hereto as Exhibit A, reclassifying as a general unsecured non-priority claim in the same amount as the asserted Claim.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND  
THE OMNIBUS OBJECTION PROCEDURES ORDER**

34. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Debtors submit that this Objection is filed in accordance the Omnibus Objection Procedures Order.

**WAIVER OF MEMORANDUM OF LAW**

35. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

**NO PRIOR RELIEF**

36. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Debtors request the Court to enter the Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER &  
September 15, 2009 FLOM, LLP  
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MCGUIREWOODS LLP

/s/ Douglas M. Foley  
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Counsel for Debtors and Debtors  
in Possession

**EXHIBIT A**

Gregg M. Galardi, Esq.  
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(312) 407-0700

Counsel to the Debtors and  
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

- - - - - x  
In re: : Chapter 11  
:   
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)  
et al., :   
:   
Debtors. : Jointly Administered  
- - - - - x

**ORDER SUSTAINING DEBTORS' THIRTY-NINTH OMNIBUS  
OBJECTION TO CLAIMS (RECLASSIFICATION TO  
UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS  
503(B)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT  
WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES)**

THIS MATTER having come before the Court on the  
  
Debtors' Thirty-Ninth Omnibus Objection to Claims  
  
(Reclassification to Unsecured Claims of Certain Claims



Filed as 503(b)(9) Claims for Goods Received by the Debtors Not within Twenty Days of the Commencement of the Cases) (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibit B attached to the Objection be reclassified as general unsecured non-priority claims for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is GRANTED.
2. The Claims identified on Exhibit A - Claims as attached hereto and incorporated herein, are

reclassified as general unsecured non-priority claims as set forth on Exhibit A.

3. The Debtors' rights to amend, modify, or supplement the Objection, to file additional objections to the Claims (filed or not) that have been or may be asserted against the Debtors, and to seek reduction of any Claim to the extent such Claim has been paid, are preserved.

Dated: Richmond, Virginia  
\_\_\_\_\_, 2009

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HONORABLE KEVIN R. HUENNEKENS  
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

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- and -

/s/ Douglas M. Foley  
Dion W. Hayes (VSB No. 34304)  
Douglas M. Foley (VSB No. 34364)  
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(804) 775-1000

Counsel to the Debtors  
and Debtors in Possession

**CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I  
hereby certify that the foregoing proposed order has  
been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley  
Douglas M. Foley

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Debtors' Thirty-Ninth Omnibus Objection to Claims (Reclassification To Unsecured Claims Of Certain Claims Filed As 503(B)(9) Claims For Goods Received By The Debtors Not Within Twenty Days Of The Commencement Of The Cases) - Modified

In re: Circuit City Stores, Inc, et al.  
Case No. 08-35653 (KRH)

Exhibit B - Claimants and Related Claims Subject To Thirty-Ninth Omnibus Objection to Claims

Claim Holder	Claim	Exhibit
ADIMPACT CORPORATE SIGNAGE	1294	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
CENTON ELECTRONICS INC	775	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
CHECKPOINT SYSTEMS INC & CHECKPOINT SYSTEM	915	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
CYBERPOWER INC C HUB	1058	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
EREPLACEMENTS	1078	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
FIRST INTL COMPUTER OF AMERICA	816	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
MAD CATZ INC	13419	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
MADCOW INTERNATIONAL GROUP LTD	1297	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
NAVARRE DISTRIBUTION SERVICES INC A SUBSIDIAR	1242	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
PARSONS PAPER CO INC, FRANK	1183	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
PNY TECHNOLOGIES INC	447	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
PURE DIGITAL TECHNOLOGIES, INC	977	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
SACRAMENTO COCA COLA BOTTLING	985	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
SCREENLIFE LLC	964	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
SP RICHARDS COMPANY	476	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
SPIDERWEAR	1233	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
TOSHIBA AMERICA INFORMATION SYSTEMS INC	1319	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
U CHANGE LOCK INDUSTRIES INC	1417	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED
ULINE INC	818	EXHIBIT C - (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(b)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES) - MODIFIED

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	GOODS OUTSIDE STATUTORY 20 DAY PERIOD	CLAIM AS MODIFIED																
Claim: 1294 Date Filed: 12/18/2008 Docketed Total: \$10,088.50 Filing Creditor Name and Address: ADIMPACT CORPORATE SIGNAGE 19772 MACARTHUR BLVD STE 110 IRVINE, CA 92612	Claim Holder Name and Address  ADIMPACT CORPORATE SIGNAGE 19772 MACARTHUR BLVD STE 110 IRVINE, CA 92612  Case Number: 08-35653  503(b)(9): \$10,088.50  Unsecured:  Docketed Total: \$10,088.50	Invoice Detail  Filing Creditor Name: ADIMPACT CORPORATE SIGNAGE  Claim: 1294 Invoice Total: \$10,088.50  <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>09/13/2008</td><td></td><td>80940R</td><td>\$9,709.00</td></tr><tr><td>10/05/2008</td><td></td><td>479286</td><td>\$379.50</td></tr><tr><td colspan="3">Invoice Total:</td><td><u><u>\$10,088.50</u></u></td></tr></table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	09/13/2008		80940R	\$9,709.00	10/05/2008		479286	\$379.50	Invoice Total:			<u><u>\$10,088.50</u></u>	Case Number: 08-35653  503(b)(9): \$0.00  Unsecured: \$10,088.50  Modified Total: \$10,088.50
INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT																
09/13/2008		80940R	\$9,709.00																
10/05/2008		479286	\$379.50																
Invoice Total:			<u><u>\$10,088.50</u></u>																
Claim: 775 Date Filed: 12/10/2008 Docketed Total: \$54,056.93 Filing Creditor Name and Address: CENTON ELECTRONICS INC 15 ARGONAUT ALISO VIEJO, CA 92656-1423	Claim Holder Name and Address  CENTON ELECTRONICS INC 15 ARGONAUT ALISO VIEJO, CA 92656-1423  Case Number: 08-35653  503(b)(9): \$54,056.93  Unsecured:  Docketed Total: \$54,056.93	Invoice Detail  Filing Creditor Name: CENTON ELECTRONICS INC  Claim: 775 Invoice Total: \$63.76  <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>10/17/2008</td><td>10/18/2008</td><td>INV070160</td><td>\$63.76</td></tr><tr><td colspan="3">Invoice Total:</td><td><u><u>\$63.76</u></u></td></tr></table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	10/17/2008	10/18/2008	INV070160	\$63.76	Invoice Total:			<u><u>\$63.76</u></u>	Case Number: 08-35653  503(b)(9): \$53,993.17  Unsecured: \$63.76  Modified Total: \$54,056.93				
INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT																
10/17/2008	10/18/2008	INV070160	\$63.76																
Invoice Total:			<u><u>\$63.76</u></u>																

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EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	GOODS OUTSIDE STATUTORY 20 DAY PERIOD	CLAIM AS MODIFIED																
Claim: 915 Date Filed: 12/19/2008 Docketed Total: \$108,797.44 Filing Creditor Name and Address: CHECKPOINT SYSTEMS INC & CHECKPOINT SYSTEMS INC DBA ALPHA SECURITY PRODUCTS 101 WOLF DR THOROFARE, NJ 08086	Claim Holder Name and Address  CHECKPOINT SYSTEMS INC & CHECKPOINT SYSTEMS INC DBA ALPHA SECURITY PRODUCTS 101 WOLF DR THOROFARE, NJ 08086  Case Number: 08-35657  503(b)(9): \$108,797.44  Unsecured:  Docketed Total: \$108,797.44	Invoice Detail  Filing Creditor Name: CHECKPOINT SYSTEMS INC & CHECKPOINT SYSTEMS  Claim: 915 Invoice Total: \$2,710.00 <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>10/25/2008</td><td>10/16/2009</td><td>2900470</td><td>\$2,230.00</td></tr><tr><td>11/06/2008</td><td>07/25/2008</td><td>2914039</td><td>\$480.00</td></tr><tr><td colspan="3">Invoice Total:</td><td><u><u>\$2,710.00</u></u></td></tr></table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	10/25/2008	10/16/2009	2900470	\$2,230.00	11/06/2008	07/25/2008	2914039	\$480.00	Invoice Total:			<u><u>\$2,710.00</u></u>	Case Number: 08-35657  503(b)(9): \$106,087.44  Unsecured: \$2,710.00  Modified Total: \$108,797.44
INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT																
10/25/2008	10/16/2009	2900470	\$2,230.00																
11/06/2008	07/25/2008	2914039	\$480.00																
Invoice Total:			<u><u>\$2,710.00</u></u>																
Claim: 1058 Date Filed: 12/15/2008 Docketed Total: \$15,420.00 Filing Creditor Name and Address: CYBERPOWER INC C HUB 5175 COMMERCE DRIVE BALDWIN PARK, CA 91706	Claim Holder Name and Address  CYBERPOWER INC C HUB 5175 COMMERCE DRIVE BALDWIN PARK, CA 91706  Case Number: 08-35653  503(b)(9): \$15,420.00  Unsecured:  Docketed Total: \$15,420.00	Invoice Detail  Filing Creditor Name: CYBERPOWER INC C HUB  Claim: 1058 Invoice Total: \$1,230.00 <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>10/20/2008</td><td>10/20/2008</td><td>550221</td><td>\$1,230.00</td></tr><tr><td colspan="3">Invoice Total:</td><td><u><u>\$1,230.00</u></u></td></tr></table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	10/20/2008	10/20/2008	550221	\$1,230.00	Invoice Total:			<u><u>\$1,230.00</u></u>	Case Number: 08-35653  503(b)(9): \$14,190.00  Unsecured: \$1,230.00  Modified Total: \$15,420.00				
INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT																
10/20/2008	10/20/2008	550221	\$1,230.00																
Invoice Total:			<u><u>\$1,230.00</u></u>																

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EXHIBIT C																							
CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	GOODS OUTSIDE STATUTORY 20 DAY PERIOD	CLAIM AS MODIFIED																				
Claim: 1078 Date Filed: 12/19/2008 Docketed Total: \$127,681.00 Filing Creditor Name and Address: EREPLACEMENTS 5190 NEIL RD STE 205 RENO, NV 89509	Claim Holder Name and Address  EREPLACEMENTS 5190 NEIL RD STE 205 RENO, NV 89509  Case Number: 08-35653  503(b)(9): \$127,681.00  Unsecured:  Docketed Total: \$127,681.00	Invoice Detail  Filing Creditor Name: EREPLACEMENTS  Claim: 1078 Invoice Total: \$805.00 <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>10/30/2008</td><td>09/20/2008</td><td>Z27363AIN</td><td>\$345.00</td></tr><tr><td>10/30/2008</td><td>10/04/2008</td><td>Z28420AIN</td><td>\$230.00</td></tr><tr><td>10/30/2008</td><td>10/10/2008</td><td>Z28600AIN</td><td>\$230.00</td></tr><tr><td colspan="3">Invoice Total:</td><td>\$805.00</td></tr></table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	10/30/2008	09/20/2008	Z27363AIN	\$345.00	10/30/2008	10/04/2008	Z28420AIN	\$230.00	10/30/2008	10/10/2008	Z28600AIN	\$230.00	Invoice Total:			\$805.00	Case Number: 08-35653  503(b)(9): \$126,876.00  Unsecured: \$805.00  Modified Total: \$127,681.00
INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT																				
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EXHIBIT C

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<p>Claim: 816</p> <p>Date Filed: 12/12/2008</p> <p>Docketed Total: \$59,342.34</p> <p>Filing Creditor Name and Address:</p> <p>FIRST INTL COMPUTER OF AMERICA</p> <p>5020 BRANDIN CT</p> <p>FREMONT, CA 94538</p>	<p>Claim Holder Name and Address</p> <p>FIRST INTL COMPUTER OF AMERICA</p> <p>5020 BRANDIN CT</p> <p>FREMONT, CA 94538</p>	<p>Invoice Detail</p> <p>Filing Creditor Name: FIRST INTL COMPUTER OF AMERICA</p> <p>Claim: 816</p> <p>Invoice Total: <b>\$59,342.34</b></p> <table> <tr> <th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr> <tr><td>05/06/2008</td><td></td><td>C105649926</td><td>\$-1,103.97</td></tr> <tr><td>05/06/2008</td><td></td><td>C107569558</td><td>\$-367.99</td></tr> <tr><td>05/06/2008</td><td></td><td>C205649926</td><td>\$-506.00</td></tr> <tr><td>05/16/2008</td><td></td><td>C56499466</td><td>\$-1,839.95</td></tr> <tr><td>05/22/2008</td><td></td><td>C103554119</td><td>\$-1,103.97</td></tr> <tr><td>05/22/2008</td><td></td><td>C203554119</td><td>\$-506.00</td></tr> <tr><td>06/04/2008</td><td></td><td>C105649971</td><td>\$-735.98</td></tr> <tr><td>06/04/2008</td><td></td><td>C205649971</td><td>\$-506.00</td></tr> <tr><td>06/12/2008</td><td></td><td>C102568793</td><td>\$-5,519.85</td></tr> <tr><td>06/12/2008</td><td></td><td>C103451173</td><td>\$-367.99</td></tr> <tr><td>06/12/2008</td><td></td><td>C202568793</td><td>\$-4,867.00</td></tr> <tr><td>06/13/2008</td><td></td><td>3025687938</td><td>\$1,325.00</td></tr> <tr><td>06/13/2008</td><td></td><td>4025687938</td><td>\$367.99</td></tr> <tr><td>06/18/2008</td><td></td><td>C103554168</td><td>\$-735.98</td></tr> <tr><td>07/08/2008</td><td></td><td>C105640026</td><td>\$-735.98</td></tr> <tr><td>07/08/2008</td><td></td><td>C105640041</td><td>\$-735.98</td></tr> <tr><td>07/18/2008</td><td>07/16/2008</td><td>228383</td><td>\$101,247.50</td></tr> <tr><td>07/21/2008</td><td></td><td>C104648136</td><td>\$-4,415.88</td></tr> <tr><td>07/22/2008</td><td></td><td>C103554217</td><td>\$-735.98</td></tr> <tr><td>07/22/2008</td><td></td><td>C103554240</td><td>\$-367.99</td></tr> <tr><td>08/01/2008</td><td></td><td>C103451256</td><td>\$-735.98</td></tr> <tr><td>08/18/2008</td><td></td><td>C800020080</td><td>\$-100.00</td></tr> <tr><td>08/26/2008</td><td></td><td>C800008084</td><td>\$-5,525.00</td></tr> <tr><td>09/03/2008</td><td></td><td>C103451331</td><td>\$-404.99</td></tr> <tr><td>09/03/2008</td><td></td><td>C105640153</td><td>\$-404.99</td></tr> <tr><td>09/04/2008</td><td></td><td>9229196</td><td>\$24.00</td></tr> <tr><td>09/05/2008</td><td></td><td>C104649648</td><td>\$-404.99</td></tr> <tr><td>09/09/2008</td><td></td><td>C107569817</td><td>\$-6,623.82</td></tr> <tr><td>10/16/2008</td><td></td><td>C103451382</td><td>\$-367.99</td></tr> <tr><td>10/27/2008</td><td></td><td>C103554457</td><td>\$-367.99</td></tr> </table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	05/06/2008		C105649926	\$-1,103.97	05/06/2008		C107569558	\$-367.99	05/06/2008		C205649926	\$-506.00	05/16/2008		C56499466	\$-1,839.95	05/22/2008		C103554119	\$-1,103.97	05/22/2008		C203554119	\$-506.00	06/04/2008		C105649971	\$-735.98	06/04/2008		C205649971	\$-506.00	06/12/2008		C102568793	\$-5,519.85	06/12/2008		C103451173	\$-367.99	06/12/2008		C202568793	\$-4,867.00	06/13/2008		3025687938	\$1,325.00	06/13/2008		4025687938	\$367.99	06/18/2008		C103554168	\$-735.98	07/08/2008		C105640026	\$-735.98	07/08/2008		C105640041	\$-735.98	07/18/2008	07/16/2008	228383	\$101,247.50	07/21/2008		C104648136	\$-4,415.88	07/22/2008		C103554217	\$-735.98	07/22/2008		C103554240	\$-367.99	08/01/2008		C103451256	\$-735.98	08/18/2008		C800020080	\$-100.00	08/26/2008		C800008084	\$-5,525.00	09/03/2008		C103451331	\$-404.99	09/03/2008		C105640153	\$-404.99	09/04/2008		9229196	\$24.00	09/05/2008		C104649648	\$-404.99	09/09/2008		C107569817	\$-6,623.82	10/16/2008		C103451382	\$-367.99	10/27/2008		C103554457	\$-367.99	<p>Case Number: 08-35653</p> <p>503(b)(9): \$0.00</p> <p>Unsecured: \$59,342.34</p> <p>Modified Total: <b>\$59,342.34</b></p>
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<p>Claim: 13419</p> <p>Date Filed: 06/17/2009</p> <p>Docketed Total: \$465,271.22</p> <p>Filing Creditor Name and Address:</p> <p>MAD CATZ INC</p> <p>7480 MISSION VALLEY RD STE 101</p> <p>SAN DIEGO, CA 92108</p>	<p>Claim Holder Name and Address</p> <p>MAD CATZ INC</p> <p>7480 MISSION VALLEY RD STE 101</p> <p>SAN DIEGO, CA 92108</p> <p>Case Number: 08-35653</p> <p>503(b)(9): \$465,271.22</p> <p>Unsecured:</p> <p>Docketed Total: <b>\$465,271.22</b></p>	<p>Invoice Detail</p> <p>Filing Creditor Name: MAD CATZ INC</p> <p>Claim: 13419</p> <p>Invoice Total: <b>\$465,271.22</b></p> <table> <tr> <th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr> <tr><td>09/03/2008</td><td>08/29/2008</td><td>469773</td><td>\$418.50</td></tr> <tr><td>09/03/2008</td><td>08/29/2008</td><td>469775</td><td>\$1,117.48</td></tr> <tr><td>09/03/2008</td><td>08/29/2008</td><td>469777</td><td>\$405.52</td></tr> <tr><td>09/03/2008</td><td>08/29/2008</td><td>469778</td><td>\$216.00</td></tr> <tr><td>09/03/2008</td><td>08/29/2008</td><td>469780</td><td>\$314.76</td></tr> <tr><td>09/03/2008</td><td>08/29/2008</td><td>469781</td><td>\$276.00</td></tr> <tr><td>09/03/2008</td><td>08/29/2008</td><td>469783</td><td>\$693.40</td></tr> <tr><td>09/03/2008</td><td>08/29/2008</td><td>469784</td><td>\$108.00</td></tr> <tr><td>09/03/2008</td><td>08/29/2008</td><td>469786</td><td>\$975.84</td></tr> <tr><td>09/03/2008</td><td>08/29/2008</td><td>469787</td><td>\$276.00</td></tr> <tr><td>09/03/2008</td><td>08/29/2008</td><td>469789</td><td>\$1,133.24</td></tr> <tr><td>09/03/2008</td><td>09/08/2008</td><td>469790</td><td>\$3,423.92</td></tr> <tr><td>09/04/2008</td><td>09/08/2008</td><td>469922</td><td>\$1,708.38</td></tr> <tr><td>09/04/2008</td><td>09/09/2008</td><td>469923</td><td>\$1,729.32</td></tr> <tr><td>09/05/2008</td><td>09/09/2008</td><td>470028</td><td>\$73.02</td></tr> <tr><td>09/05/2008</td><td>09/05/2008</td><td>470029</td><td>\$755.62</td></tr> <tr><td>09/05/2008</td><td>09/08/2008</td><td>470030</td><td>\$1,152.78</td></tr> <tr><td>09/09/2008</td><td>09/19/2008</td><td>470213</td><td>\$11,922.32</td></tr> <tr><td>09/09/2008</td><td>09/16/2008</td><td>470214</td><td>\$12,174.20</td></tr> <tr><td>09/09/2008</td><td>09/13/2008</td><td>470215</td><td>\$7,892.24</td></tr> <tr><td>09/09/2008</td><td>09/18/2008</td><td>470216</td><td>\$7,472.44</td></tr> <tr><td>09/09/2008</td><td>09/11/2008</td><td>470217</td><td>\$4,701.76</td></tr> <tr><td>09/09/2008</td><td>09/11/2008</td><td>470218</td><td>\$6,213.04</td></tr> <tr><td>09/10/2008</td><td>09/22/2008</td><td>470251</td><td>\$5,172.96</td></tr> <tr><td>09/10/2008</td><td>09/15/2008</td><td>470252</td><td>\$1,591.68</td></tr> <tr><td>09/10/2008</td><td>09/12/2008</td><td>470253</td><td>\$7,162.56</td></tr> <tr><td>09/10/2008</td><td>09/16/2008</td><td>470254</td><td>\$6,234.08</td></tr> <tr><td>09/10/2008</td><td>09/18/2008</td><td>470255</td><td>\$12,302.36</td></tr> <tr><td>09/10/2008</td><td>09/15/2008</td><td>470256</td><td>\$3,879.72</td></tr> <tr><td>09/10/2008</td><td>09/10/2008</td><td>470257</td><td>\$1,952.08</td></tr> </table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	09/03/2008	08/29/2008	469773	\$418.50	09/03/2008	08/29/2008	469775	\$1,117.48	09/03/2008	08/29/2008	469777	\$405.52	09/03/2008	08/29/2008	469778	\$216.00	09/03/2008	08/29/2008	469780	\$314.76	09/03/2008	08/29/2008	469781	\$276.00	09/03/2008	08/29/2008	469783	\$693.40	09/03/2008	08/29/2008	469784	\$108.00	09/03/2008	08/29/2008	469786	\$975.84	09/03/2008	08/29/2008	469787	\$276.00	09/03/2008	08/29/2008	469789	\$1,133.24	09/03/2008	09/08/2008	469790	\$3,423.92	09/04/2008	09/08/2008	469922	\$1,708.38	09/04/2008	09/09/2008	469923	\$1,729.32	09/05/2008	09/09/2008	470028	\$73.02	09/05/2008	09/05/2008	470029	\$755.62	09/05/2008	09/08/2008	470030	\$1,152.78	09/09/2008	09/19/2008	470213	\$11,922.32	09/09/2008	09/16/2008	470214	\$12,174.20	09/09/2008	09/13/2008	470215	\$7,892.24	09/09/2008	09/18/2008	470216	\$7,472.44	09/09/2008	09/11/2008	470217	\$4,701.76	09/09/2008	09/11/2008	470218	\$6,213.04	09/10/2008	09/22/2008	470251	\$5,172.96	09/10/2008	09/15/2008	470252	\$1,591.68	09/10/2008	09/12/2008	470253	\$7,162.56	09/10/2008	09/16/2008	470254	\$6,234.08	09/10/2008	09/18/2008	470255	\$12,302.36	09/10/2008	09/15/2008	470256	\$3,879.72	09/10/2008	09/10/2008	470257	\$1,952.08	<p>Case Number: 08-35653</p> <p>503(b)(9): \$0.00</p> <p>Unsecured: \$465,271.22</p> <p>Modified Total: <b>\$465,271.22</b></p>
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		<p>Invoice Detail</p> <p>Filing Creditor Name: MAD CATZ INC</p> <p>Claim: 13419</p> <p>Invoice Total: \$465,271.22</p> <table> <tr> <th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr> <tr><td>09/15/2008</td><td>09/23/2008</td><td>470658</td><td>\$452.48</td></tr> <tr><td>09/15/2008</td><td>09/15/2008</td><td>470659</td><td>\$906.92</td></tr> <tr><td>09/18/2008</td><td>09/23/2008</td><td>471080</td><td>\$3,061.14</td></tr> <tr><td>09/18/2008</td><td>09/23/2008</td><td>471081</td><td>\$1,517.40</td></tr> <tr><td>09/18/2008</td><td>09/23/2008</td><td>471082</td><td>\$1,916.34</td></tr> <tr><td>09/18/2008</td><td>09/23/2008</td><td>471083</td><td>\$2,297.48</td></tr> <tr><td>09/18/2008</td><td>09/23/2008</td><td>471084</td><td>\$2,983.86</td></tr> <tr><td>09/18/2008</td><td>09/23/2008</td><td>471085</td><td>\$1,810.92</td></tr> <tr><td>09/19/2008</td><td>09/22/2008</td><td>471209</td><td>\$340.20</td></tr> <tr><td>09/22/2008</td><td>09/28/2008</td><td>471322</td><td>\$3,257.40</td></tr> <tr><td>09/22/2008</td><td>09/28/2008</td><td>471323</td><td>\$4,560.00</td></tr> <tr><td>09/23/2008</td><td>09/26/2008</td><td>471321</td><td>\$1,292.00</td></tr> <tr><td>09/23/2008</td><td>09/25/2008</td><td>471398</td><td>\$13,016.36</td></tr> <tr><td>09/23/2008</td><td>09/28/2008</td><td>471400</td><td>\$1,989.60</td></tr> <tr><td>09/23/2008</td><td>09/23/2008</td><td>471401</td><td>\$1,614.08</td></tr> <tr><td>09/23/2008</td><td>09/23/2008</td><td>471403</td><td>\$637.32</td></tr> <tr><td>09/23/2008</td><td>09/23/2008</td><td>471404</td><td>\$885.64</td></tr> <tr><td>09/23/2008</td><td>09/23/2008</td><td>471405</td><td>\$1,350.12</td></tr> <tr><td>09/23/2008</td><td>09/23/2008</td><td>471406</td><td>\$615.40</td></tr> <tr><td>09/23/2008</td><td>09/28/2008</td><td>471407</td><td>\$4,332.00</td></tr> <tr><td>09/23/2008</td><td>09/26/2008</td><td>471408</td><td>\$2,888.00</td></tr> <tr><td>09/24/2008</td><td>09/28/2008</td><td>471396</td><td>\$8,714.04</td></tr> <tr><td>09/24/2008</td><td>09/26/2008</td><td>471397</td><td>\$2,288.04</td></tr> <tr><td>09/24/2008</td><td>09/26/2008</td><td>471399</td><td>\$3,481.80</td></tr> <tr><td>09/24/2008</td><td>09/24/2008</td><td>471402</td><td>\$264.68</td></tr> <tr><td>09/24/2008</td><td>09/25/2008</td><td>471409</td><td>\$456.00</td></tr> <tr><td>09/24/2008</td><td>09/30/2008</td><td>471493</td><td>\$5,194.18</td></tr> <tr><td>09/24/2008</td><td>09/30/2008</td><td>471494</td><td>\$1,048.80</td></tr> <tr><td>09/24/2008</td><td>10/01/2008</td><td>471495</td><td>\$1,125.96</td></tr> <tr><td>09/25/2008</td><td>10/02/2008</td><td>471564</td><td>\$2,742.46</td></tr> <tr><td>09/25/2008</td><td>09/30/2008</td><td>471565</td><td>\$5,167.38</td></tr> </table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	09/15/2008	09/23/2008	470658	\$452.48	09/15/2008	09/15/2008	470659	\$906.92	09/18/2008	09/23/2008	471080	\$3,061.14	09/18/2008	09/23/2008	471081	\$1,517.40	09/18/2008	09/23/2008	471082	\$1,916.34	09/18/2008	09/23/2008	471083	\$2,297.48	09/18/2008	09/23/2008	471084	\$2,983.86	09/18/2008	09/23/2008	471085	\$1,810.92	09/19/2008	09/22/2008	471209	\$340.20	09/22/2008	09/28/2008	471322	\$3,257.40	09/22/2008	09/28/2008	471323	\$4,560.00	09/23/2008	09/26/2008	471321	\$1,292.00	09/23/2008	09/25/2008	471398	\$13,016.36	09/23/2008	09/28/2008	471400	\$1,989.60	09/23/2008	09/23/2008	471401	\$1,614.08	09/23/2008	09/23/2008	471403	\$637.32	09/23/2008	09/23/2008	471404	\$885.64	09/23/2008	09/23/2008	471405	\$1,350.12	09/23/2008	09/23/2008	471406	\$615.40	09/23/2008	09/28/2008	471407	\$4,332.00	09/23/2008	09/26/2008	471408	\$2,888.00	09/24/2008	09/28/2008	471396	\$8,714.04	09/24/2008	09/26/2008	471397	\$2,288.04	09/24/2008	09/26/2008	471399	\$3,481.80	09/24/2008	09/24/2008	471402	\$264.68	09/24/2008	09/25/2008	471409	\$456.00	09/24/2008	09/30/2008	471493	\$5,194.18	09/24/2008	09/30/2008	471494	\$1,048.80	09/24/2008	10/01/2008	471495	\$1,125.96	09/25/2008	10/02/2008	471564	\$2,742.46	09/25/2008	09/30/2008	471565	\$5,167.38	
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Claim: 1297 Date Filed: 12/18/2008 Docketed Total: \$452,794.40 Filing Creditor Name and Address: MADCOW INTERNATIONAL GROUP LTD UNIT 1005 10/F FUTURA PLAZA 111 113 HOW MING ST KWUN TONG KOWLOON HONG KONG, CHINA	Claim Holder Name and Address  MADCOW INTERNATIONAL GROUP LTD UNIT 1005 10/F FUTURA PLAZA 111 113 HOW MING ST KWUN TONG KOWLOON HONG KONG, CHINA  Case Number: 08-35653  503(b)(9): \$452,794.40  Unsecured:  Docketed Total: \$452,794.40	Invoice Detail  Filing Creditor Name: MADCOW INTERNATIONAL GROUP LTD  Claim: 1297 Invoice Total: \$236,025.84 <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>10/08/2008</td><td>10/13/2008</td><td>MAD081010C</td><td>\$27,150.00</td></tr><tr><td>10/15/2008</td><td>10/20/2008</td><td>MAD081014A</td><td>\$64,986.32</td></tr><tr><td>10/15/2008</td><td>10/19/2008</td><td>MAD081015A</td><td>\$26,000.00</td></tr><tr><td>10/16/2008</td><td>10/16/2008</td><td>MAD081016A</td><td>\$6,095.52</td></tr><tr><td>10/16/2008</td><td>10/16/2008</td><td>MAD081016C</td><td>\$85,800.00</td></tr><tr><td>10/16/2008</td><td>10/20/2008</td><td>MAD081016D</td><td>\$2,294.00</td></tr><tr><td>10/16/2008</td><td>10/16/2008</td><td>MAD081016F</td><td>\$23,700.00</td></tr></table> Invoice Total: \$236,025.84	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	10/08/2008	10/13/2008	MAD081010C	\$27,150.00	10/15/2008	10/20/2008	MAD081014A	\$64,986.32	10/15/2008	10/19/2008	MAD081015A	\$26,000.00	10/16/2008	10/16/2008	MAD081016A	\$6,095.52	10/16/2008	10/16/2008	MAD081016C	\$85,800.00	10/16/2008	10/20/2008	MAD081016D	\$2,294.00	10/16/2008	10/16/2008	MAD081016F	\$23,700.00	Case Number: 08-35653  503(b)(9): \$216,768.56  Unsecured: \$236,025.84  Modified Total: \$452,794.40
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<p>Claim: 1242</p> <p>Date Filed: 12/18/2008</p> <p>Docketed Total: \$541,432.33</p> <p>Filing Creditor Name and Address:</p> <p>NAVARRE DISTRIBUTION SERVICES INC A SUBSIDIARY OF NAVARRE CORPORATION 7400 49TH AVE N NEW HOPE, MN 55428</p>	<p>Claim Holder Name and Address</p> <p>NAVARRE DISTRIBUTION SERVICES INC A SUBSIDIARY OF NAVARRE CORPORATION 7400 49TH AVE N NEW HOPE, MN 55428</p>	<p>Invoice Detail</p> <p>Filing Creditor Name: NAVARRE DISTRIBUTION SERVICES INC A SUBSIDIARY</p> <p>Claim: 1242</p> <p>Invoice Total: <b>\$20,453.23</b></p> <table> <tr> <th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015724</td><td>\$46.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015725</td><td>\$46.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015726</td><td>\$38.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015727</td><td>\$8.00</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015728</td><td>\$46.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015729</td><td>\$38.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015730</td><td>\$38.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015731</td><td>\$8.00</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015732</td><td>\$16.00</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015733</td><td>\$38.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015734</td><td>\$38.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015735</td><td>\$44.66</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015736</td><td>\$16.00</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015737</td><td>\$46.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015738</td><td>\$34.60</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015739</td><td>\$46.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015740</td><td>\$16.00</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015741</td><td>\$38.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015742</td><td>\$38.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015743</td><td>\$38.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015744</td><td>\$16.00</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015745</td><td>\$38.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015746</td><td>\$16.00</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015747</td><td>\$46.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015748</td><td>\$45.43</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015749</td><td>\$26.60</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015750</td><td>\$11.88</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015751</td><td>\$16.00</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015752</td><td>\$46.76</td></tr> <tr><td>10/14/2008</td><td>10/14/2008</td><td>500015753</td><td>\$38.76</td></tr> </table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	10/14/2008	10/14/2008	500015724	\$46.76	10/14/2008	10/14/2008	500015725	\$46.76	10/14/2008	10/14/2008	500015726	\$38.76	10/14/2008	10/14/2008	500015727	\$8.00	10/14/2008	10/14/2008	500015728	\$46.76	10/14/2008	10/14/2008	500015729	\$38.76	10/14/2008	10/14/2008	500015730	\$38.76	10/14/2008	10/14/2008	500015731	\$8.00	10/14/2008	10/14/2008	500015732	\$16.00	10/14/2008	10/14/2008	500015733	\$38.76	10/14/2008	10/14/2008	500015734	\$38.76	10/14/2008	10/14/2008	500015735	\$44.66	10/14/2008	10/14/2008	500015736	\$16.00	10/14/2008	10/14/2008	500015737	\$46.76	10/14/2008	10/14/2008	500015738	\$34.60	10/14/2008	10/14/2008	500015739	\$46.76	10/14/2008	10/14/2008	500015740	\$16.00	10/14/2008	10/14/2008	500015741	\$38.76	10/14/2008	10/14/2008	500015742	\$38.76	10/14/2008	10/14/2008	500015743	\$38.76	10/14/2008	10/14/2008	500015744	\$16.00	10/14/2008	10/14/2008	500015745	\$38.76	10/14/2008	10/14/2008	500015746	\$16.00	10/14/2008	10/14/2008	500015747	\$46.76	10/14/2008	10/14/2008	500015748	\$45.43	10/14/2008	10/14/2008	500015749	\$26.60	10/14/2008	10/14/2008	500015750	\$11.88	10/14/2008	10/14/2008	500015751	\$16.00	10/14/2008	10/14/2008	500015752	\$46.76	10/14/2008	10/14/2008	500015753	\$38.76	<p>Case Number: 08-35653</p> <p>503(b)(9): \$541,432.33</p> <p>Unsecured: \$20,453.23</p> <p>Docketed Total: <b>\$541,432.33</b></p>
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Claim: 1183 Date Filed: 12/15/2008 Docketed Total: \$3,035.62 Filing Creditor Name and Address: PARSONS PAPER CO INC, FRANK PO BOX 759070 BALTIMORE, MD 21275-9070	Claim Holder Name and Address  PARSONS PAPER CO INC, FRANK PO BOX 759070 BALTIMORE, MD 21275-9070  Case Number: 08-35653  503(b)(9): \$3,035.62  Unsecured:  Docketed Total: \$3,035.62	Invoice Detail  Filing Creditor Name: PARSONS PAPER CO INC, FRANK  Claim: 1183 Invoice Total: \$1,421.10 <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>10/10/2008</td><td>10/09/2008</td><td>1978877</td><td>\$165.30</td></tr><tr><td>10/10/2008</td><td>10/10/2008</td><td>1979947</td><td>\$1,255.80</td></tr><tr><td colspan="3">Invoice Total:</td><td><u><u>\$1,421.10</u></u></td></tr></table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	10/10/2008	10/09/2008	1978877	\$165.30	10/10/2008	10/10/2008	1979947	\$1,255.80	Invoice Total:			<u><u>\$1,421.10</u></u>	Case Number: 08-35653  503(b)(9): \$1,614.52  Unsecured: \$1,421.10  Modified Total: \$3,035.62
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Claim: 447 Date Filed: 12/01/2008 Docketed Total: \$1,723,312.08 Filing Creditor Name and Address: PNY TECHNOLOGIES INC 299 WEBRO RD PARSIPPANY, NJ 07054	Claim Holder Name and Address  PNY TECHNOLOGIES INC 299 WEBRO RD PARSIPPANY, NJ 07054  Case Number: 08-35653  503(b)(9): \$1,723,312.08  Unsecured:  Docketed Total: \$1,723,312.08	Invoice Detail  Filing Creditor Name: PNY TECHNOLOGIES INC  Claim: 447 Invoice Total: \$875,313.70 <table><thead><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr></thead><tbody><tr><td>08/27/2008</td><td>08/29/2008</td><td>NJ3365371</td><td>\$1,975.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366113</td><td>\$800.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366114</td><td>\$3,653.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366115</td><td>\$13,866.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366116</td><td>\$6,575.40</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>NJ3366117</td><td>\$12,235.00</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>NJ3366118</td><td>\$21,520.00</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>NJ3366119</td><td>\$7,260.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366120</td><td>\$800.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366121</td><td>\$800.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366122</td><td>\$3,200.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366123</td><td>\$5,847.20</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366124</td><td>\$4,028.60</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>NJ3366125</td><td>\$9,951.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366126</td><td>\$10,195.80</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>NJ3366127</td><td>\$16,921.80</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366128</td><td>\$1,584.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366129</td><td>\$1,320.00</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>NJ3366130</td><td>\$1,584.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366131</td><td>\$2,904.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366132</td><td>\$2,904.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366133</td><td>\$3,200.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366134</td><td>\$800.00</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>NJ3366135</td><td>\$4,000.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366136</td><td>\$3,200.00</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366137</td><td>\$14,861.70</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366138</td><td>\$11,189.70</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>NJ3366139</td><td>\$12,763.30</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>NJ3366140</td><td>\$24,404.20</td></tr><tr><td>08/28/2008</td><td>09/03/2008</td><td>NJ3366141</td><td>\$7,290.50</td></tr></tbody></table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	08/27/2008	08/29/2008	NJ3365371	\$1,975.00	08/28/2008	09/03/2008	NJ3366113	\$800.00	08/28/2008	09/03/2008	NJ3366114	\$3,653.00	08/28/2008	09/03/2008	NJ3366115	\$13,866.00	08/28/2008	09/03/2008	NJ3366116	\$6,575.40	08/28/2008	09/02/2008	NJ3366117	\$12,235.00	08/28/2008	09/02/2008	NJ3366118	\$21,520.00	08/28/2008	09/02/2008	NJ3366119	\$7,260.00	08/28/2008	09/03/2008	NJ3366120	\$800.00	08/28/2008	09/03/2008	NJ3366121	\$800.00	08/28/2008	09/03/2008	NJ3366122	\$3,200.00	08/28/2008	09/03/2008	NJ3366123	\$5,847.20	08/28/2008	09/03/2008	NJ3366124	\$4,028.60	08/28/2008	09/02/2008	NJ3366125	\$9,951.00	08/28/2008	09/03/2008	NJ3366126	\$10,195.80	08/28/2008	09/02/2008	NJ3366127	\$16,921.80	08/28/2008	09/03/2008	NJ3366128	\$1,584.00	08/28/2008	09/03/2008	NJ3366129	\$1,320.00	08/28/2008	09/02/2008	NJ3366130	\$1,584.00	08/28/2008	09/03/2008	NJ3366131	\$2,904.00	08/28/2008	09/03/2008	NJ3366132	\$2,904.00	08/28/2008	09/03/2008	NJ3366133	\$3,200.00	08/28/2008	09/03/2008	NJ3366134	\$800.00	08/28/2008	09/02/2008	NJ3366135	\$4,000.00	08/28/2008	09/03/2008	NJ3366136	\$3,200.00	08/28/2008	09/03/2008	NJ3366137	\$14,861.70	08/28/2008	09/03/2008	NJ3366138	\$11,189.70	08/28/2008	09/02/2008	NJ3366139	\$12,763.30	08/28/2008	09/02/2008	NJ3366140	\$24,404.20	08/28/2008	09/03/2008	NJ3366141	\$7,290.50	     Case Number: 08-35653  503(b)(9): \$847,998.38  Unsecured: \$875,313.70  Modified Total: \$1,723,312.08
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		<div>Invoice Detail</div> <div>Filing Creditor Name: PNY TECHNOLOGIES INC</div> <div>Claim: 447</div> <div>Invoice Total: \$875,313.70</div> <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>09/04/2008</td><td>09/09/2008</td><td>NJ3368310</td><td>\$3,036.00</td></tr><tr><td>09/04/2008</td><td>09/08/2008</td><td>NJ3368311</td><td>\$2,772.00</td></tr><tr><td>09/04/2008</td><td>09/09/2008</td><td>NJ3368312</td><td>\$13,068.00</td></tr><tr><td>09/04/2008</td><td>09/09/2008</td><td>NJ3368313</td><td>\$8,316.00</td></tr><tr><td>09/05/2008</td><td>09/09/2008</td><td>NJ3368759</td><td>\$18,770.80</td></tr><tr><td>09/05/2008</td><td>09/09/2008</td><td>NJ3368786</td><td>\$8,036.60</td></tr><tr><td>09/05/2008</td><td>09/09/2008</td><td>NJ3368787</td><td>\$15,455.00</td></tr><tr><td>09/05/2008</td><td>09/09/2008</td><td>NJ3368788</td><td>\$9,504.00</td></tr><tr><td>09/08/2008</td><td>09/09/2008</td><td>NJ3369236</td><td>\$8,800.00</td></tr><tr><td>09/08/2008</td><td>09/10/2008</td><td>NJ3369238</td><td>\$67,316.90</td></tr><tr><td>09/08/2008</td><td>09/09/2008</td><td>NJ3369239</td><td>\$9,329.20</td></tr><tr><td>09/09/2008</td><td>09/10/2008</td><td>NJ3369949</td><td>\$14,218.60</td></tr><tr><td>09/09/2008</td><td>09/10/2008</td><td>NJ3369950</td><td>\$16,803.80</td></tr><tr><td colspan="3">Invoice Total:</td><td><u><u>\$875,313.70</u></u></td></tr></table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	09/04/2008	09/09/2008	NJ3368310	\$3,036.00	09/04/2008	09/08/2008	NJ3368311	\$2,772.00	09/04/2008	09/09/2008	NJ3368312	\$13,068.00	09/04/2008	09/09/2008	NJ3368313	\$8,316.00	09/05/2008	09/09/2008	NJ3368759	\$18,770.80	09/05/2008	09/09/2008	NJ3368786	\$8,036.60	09/05/2008	09/09/2008	NJ3368787	\$15,455.00	09/05/2008	09/09/2008	NJ3368788	\$9,504.00	09/08/2008	09/09/2008	NJ3369236	\$8,800.00	09/08/2008	09/10/2008	NJ3369238	\$67,316.90	09/08/2008	09/09/2008	NJ3369239	\$9,329.20	09/09/2008	09/10/2008	NJ3369949	\$14,218.60	09/09/2008	09/10/2008	NJ3369950	\$16,803.80	Invoice Total:			<u><u>\$875,313.70</u></u>	
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Claim: 977 Date Filed: 12/16/2008 Docketed Total: \$421,501.00 Filing Creditor Name and Address: PURE DIGITAL TECHNOLOGIES, INC 30 MAIDEN LN 6TH FL SAN FRANCISCO, CA 94108	Claim Holder Name and Address  PURE DIGITAL TECHNOLOGIES, INC 30 MAIDEN LN 6TH FL SAN FRANCISCO, CA 94108  Case Number: 08-35653  503(b)(9): \$421,501.00  Unsecured:  Docketed Total: \$421,501.00	Invoice Detail  Filing Creditor Name: PURE DIGITAL TECHNOLOGIES, INC  Claim: 977 Invoice Total: \$421,501.00  <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>06/19/2008</td><td>06/24/2008</td><td>106151</td><td>\$810.00</td></tr><tr><td>07/21/2008</td><td>07/21/2008</td><td>106633</td><td>\$1,080.00</td></tr><tr><td>08/22/2008</td><td>09/28/2008</td><td>107238</td><td>\$600.00</td></tr><tr><td>08/27/2008</td><td>09/02/2008</td><td>107273</td><td>\$13,770.00</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>107276</td><td>\$360.00</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>107344</td><td>\$17,820.00</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>107345</td><td>\$17,010.00</td></tr><tr><td>08/28/2008</td><td>09/04/2008</td><td>107347</td><td>\$360.00</td></tr><tr><td>08/28/2008</td><td>09/05/2008</td><td>107348</td><td>\$720.00</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>107353</td><td>\$360.00</td></tr><tr><td>08/28/2008</td><td>09/04/2008</td><td>107386</td><td>\$360.00</td></tr><tr><td>08/28/2008</td><td>09/04/2008</td><td>107387</td><td>\$720.00</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>107389</td><td>\$360.00</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>107390</td><td>\$1,080.00</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>107391</td><td>\$360.00</td></tr><tr><td>08/28/2008</td><td>09/02/2008</td><td>107395</td><td>\$360.00</td></tr><tr><td>08/28/2008</td><td>09/04/2008</td><td>107396</td><td>\$720.00</td></tr><tr><td>08/29/2008</td><td>09/02/2008</td><td>107371</td><td>\$8,100.00</td></tr><tr><td>08/29/2008</td><td>09/02/2008</td><td>107372</td><td>\$8,910.00</td></tr><tr><td>08/29/2008</td><td>09/02/2008</td><td>107378</td><td>\$7,290.00</td></tr><tr><td>08/29/2008</td><td>09/05/2008</td><td>107383</td><td>\$1,080.00</td></tr><tr><td>08/29/2008</td><td>09/05/2008</td><td>107384</td><td>\$360.00</td></tr><tr><td>08/29/2008</td><td>09/05/2008</td><td>107385</td><td>\$3,720.00</td></tr><tr><td>08/29/2008</td><td>09/02/2008</td><td>107388</td><td>\$720.00</td></tr><tr><td>09/03/2008</td><td>09/04/2008</td><td>107426</td><td>\$360.00</td></tr><tr><td>09/04/2008</td><td>09/05/2008</td><td>107431</td><td>\$360.00</td></tr><tr><td>09/04/2008</td><td>09/09/2008</td><td>107463</td><td>\$360.00</td></tr><tr><td>09/04/2008</td><td>09/08/2008</td><td>107486</td><td>\$720.00</td></tr><tr><td>09/05/2008</td><td>09/09/2008</td><td>107487</td><td>\$15,255.00</td></tr><tr><td>09/05/2008</td><td>09/11/2008</td><td>107488</td><td>\$3,915.00</td></tr></table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	06/19/2008	06/24/2008	106151	\$810.00	07/21/2008	07/21/2008	106633	\$1,080.00	08/22/2008	09/28/2008	107238	\$600.00	08/27/2008	09/02/2008	107273	\$13,770.00	08/28/2008	09/02/2008	107276	\$360.00	08/28/2008	09/02/2008	107344	\$17,820.00	08/28/2008	09/02/2008	107345	\$17,010.00	08/28/2008	09/04/2008	107347	\$360.00	08/28/2008	09/05/2008	107348	\$720.00	08/28/2008	09/02/2008	107353	\$360.00	08/28/2008	09/04/2008	107386	\$360.00	08/28/2008	09/04/2008	107387	\$720.00	08/28/2008	09/02/2008	107389	\$360.00	08/28/2008	09/02/2008	107390	\$1,080.00	08/28/2008	09/02/2008	107391	\$360.00	08/28/2008	09/02/2008	107395	\$360.00	08/28/2008	09/04/2008	107396	\$720.00	08/29/2008	09/02/2008	107371	\$8,100.00	08/29/2008	09/02/2008	107372	\$8,910.00	08/29/2008	09/02/2008	107378	\$7,290.00	08/29/2008	09/05/2008	107383	\$1,080.00	08/29/2008	09/05/2008	107384	\$360.00	08/29/2008	09/05/2008	107385	\$3,720.00	08/29/2008	09/02/2008	107388	\$720.00	09/03/2008	09/04/2008	107426	\$360.00	09/04/2008	09/05/2008	107431	\$360.00	09/04/2008	09/09/2008	107463	\$360.00	09/04/2008	09/08/2008	107486	\$720.00	09/05/2008	09/09/2008	107487	\$15,255.00	09/05/2008	09/11/2008	107488	\$3,915.00	Case Number: 08-35653  503(b)(9): \$0.00  Unsecured: \$421,501.00  Modified Total: \$421,501.00
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09/22/2008	09/23/2008	107660	\$9,855.00																																																																																																																																
09/22/2008	09/25/2008	107669	\$11,070.00																																																																																																																																
09/22/2008	09/25/2008	107670	\$12,960.00																																																																																																																																
09/22/2008	09/25/2008	107671	\$10,800.00																																																																																																																																
09/23/2008	09/25/2008	107708	\$10,260.00																																																																																																																																
09/26/2008	09/30/2008	107731	\$22,950.00																																																																																																																																
09/26/2008	09/29/2008	107732	\$8,100.00																																																																																																																																
09/26/2008	09/30/2008	107739	\$13,095.00																																																																																																																																
09/26/2008	09/29/2008	107740	\$16,065.00																																																																																																																																
09/29/2008	10/02/2008	107770	\$7,695.00																																																																																																																																
09/30/2008	10/02/2008	107792	\$7,020.00																																																																																																																																

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EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	GOODS OUTSIDE STATUTORY 20 DAY PERIOD	CLAIM AS MODIFIED																																																												
		<p>Invoice Detail</p> <p>Filing Creditor Name: PURE DIGITAL TECHNOLOGIES, INC</p> <p>Claim: 977</p> <p>Invoice Total: <b>\$421,501.00</b></p> <table> <tr> <th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr> <tr><td>09/30/2008</td><td>10/06/2008</td><td>107797</td><td>\$720.00</td></tr> <tr><td>09/30/2008</td><td>10/03/2008</td><td>107798</td><td>\$720.00</td></tr> <tr><td>10/01/2008</td><td>10/06/2008</td><td>107831</td><td>\$1,440.00</td></tr> <tr><td>10/01/2008</td><td>10/03/2008</td><td>107832</td><td>\$720.00</td></tr> <tr><td>10/03/2008</td><td>10/08/2008</td><td>107863</td><td>\$20,385.00</td></tr> <tr><td>10/03/2008</td><td>10/06/2008</td><td>107864</td><td>\$8,370.00</td></tr> <tr><td>10/03/2008</td><td>10/07/2008</td><td>107865</td><td>\$13,365.00</td></tr> <tr><td>10/03/2008</td><td>10/06/2008</td><td>107871</td><td>\$1,440.00</td></tr> <tr><td>10/06/2008</td><td>10/09/2008</td><td>107889</td><td>\$3,915.00</td></tr> <tr><td>10/06/2008</td><td>10/09/2008</td><td>107890</td><td>\$3,240.00</td></tr> <tr><td>10/07/2008</td><td>10/09/2008</td><td>107892</td><td>\$6,750.00</td></tr> <tr><td>12/15/2008</td><td></td><td>CM-002152</td><td>\$-5,369.00</td></tr> <tr><td>12/15/2008</td><td></td><td>CM-002155</td><td>\$-5,445.00</td></tr> <tr> <td colspan="3">Invoice Total:</td><td><b><u><u>\$421,501.00</u></u></b></td></tr> </table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	09/30/2008	10/06/2008	107797	\$720.00	09/30/2008	10/03/2008	107798	\$720.00	10/01/2008	10/06/2008	107831	\$1,440.00	10/01/2008	10/03/2008	107832	\$720.00	10/03/2008	10/08/2008	107863	\$20,385.00	10/03/2008	10/06/2008	107864	\$8,370.00	10/03/2008	10/07/2008	107865	\$13,365.00	10/03/2008	10/06/2008	107871	\$1,440.00	10/06/2008	10/09/2008	107889	\$3,915.00	10/06/2008	10/09/2008	107890	\$3,240.00	10/07/2008	10/09/2008	107892	\$6,750.00	12/15/2008		CM-002152	\$-5,369.00	12/15/2008		CM-002155	\$-5,445.00	Invoice Total:			<b><u><u>\$421,501.00</u></u></b>	
INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT																																																												
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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	GOODS OUTSIDE STATUTORY 20 DAY PERIOD	CLAIM AS MODIFIED																																				
Claim: 985 Date Filed: 12/16/2008 Docketed Total: \$6,111.03 Filing Creditor Name and Address: SACRAMENTO COCA COLA BOTTLING PO BOX 160608 SACRAMENTO, CA 95816	Claim Holder Name and Address  SACRAMENTO COCA COLA BOTTLING PO BOX 160608 SACRAMENTO, CA 95816  Case Number: 08-35653  503(b)(9): \$6,111.03  Unsecured:  Docketed Total: \$6,111.03	Invoice Detail  Filing Creditor Name: SACRAMENTO COCA COLA BOTTLING  Claim: 985 Invoice Total: \$3,198.67 <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>08/01/2008</td><td>08/01/2008</td><td>15132143</td><td>\$423.89</td></tr><tr><td>08/13/2008</td><td>08/13/2008</td><td>10620889</td><td>\$546.18</td></tr><tr><td>08/22/2008</td><td>08/22/2008</td><td>10576513</td><td>\$1,318.56</td></tr><tr><td>09/03/2008</td><td>09/03/2008</td><td>10534781</td><td>\$238.42</td></tr><tr><td>10/08/2008</td><td>10/08/2008</td><td>10520100</td><td>\$298.62</td></tr><tr><td>10/14/2008</td><td>10/14/2008</td><td>10621534</td><td>\$180.98</td></tr><tr><td>10/16/2008</td><td>10/16/2008</td><td>10750172</td><td>\$192.02</td></tr><tr><td colspan="3">Invoice Total:</td><td><u><u>\$3,198.67</u></u></td></tr></table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	08/01/2008	08/01/2008	15132143	\$423.89	08/13/2008	08/13/2008	10620889	\$546.18	08/22/2008	08/22/2008	10576513	\$1,318.56	09/03/2008	09/03/2008	10534781	\$238.42	10/08/2008	10/08/2008	10520100	\$298.62	10/14/2008	10/14/2008	10621534	\$180.98	10/16/2008	10/16/2008	10750172	\$192.02	Invoice Total:			<u><u>\$3,198.67</u></u>	Case Number: 08-35653  503(b)(9): \$2,912.36  Unsecured: \$3,198.67  Modified Total: \$6,111.03
INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT																																				
08/01/2008	08/01/2008	15132143	\$423.89																																				
08/13/2008	08/13/2008	10620889	\$546.18																																				
08/22/2008	08/22/2008	10576513	\$1,318.56																																				
09/03/2008	09/03/2008	10534781	\$238.42																																				
10/08/2008	10/08/2008	10520100	\$298.62																																				
10/14/2008	10/14/2008	10621534	\$180.98																																				
10/16/2008	10/16/2008	10750172	\$192.02																																				
Invoice Total:			<u><u>\$3,198.67</u></u>																																				
Claim: 964 Date Filed: 12/19/2008 Docketed Total: \$15,153.52 Filing Creditor Name and Address: SCREENLIFE LLC 111 S JACKSON ST 2ND FL SEATTLE, WA 98104	Claim Holder Name and Address  SCREENLIFE LLC 111 S JACKSON ST 2ND FL SEATTLE, WA 98104  Case Number: 08-35653  503(b)(9): \$15,153.52  Unsecured:  Docketed Total: \$15,153.52	Invoice Detail  Filing Creditor Name: SCREENLIFE LLC  Claim: 964 Invoice Total: \$18.25 <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>10/17/2008</td><td>10/17/2008</td><td>40-180445</td><td>\$18.25</td></tr><tr><td colspan="3">Invoice Total:</td><td><u><u>\$18.25</u></u></td></tr></table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	10/17/2008	10/17/2008	40-180445	\$18.25	Invoice Total:			<u><u>\$18.25</u></u>	Case Number: 08-35653  503(b)(9): \$15,135.27  Unsecured: \$18.25  Modified Total: \$15,153.52																								
INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT																																				
10/17/2008	10/17/2008	40-180445	\$18.25																																				
Invoice Total:			<u><u>\$18.25</u></u>																																				

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	GOODS OUTSIDE STATUTORY 20 DAY PERIOD	CLAIM AS MODIFIED								
Claim: 476 Date Filed: 12/08/2008 Docketed Total: \$4,650.77 Filing Creditor Name and Address: SP RICHARDS COMPANY 5400 HIGHLANDS PKY SMYRNA, GA 30082	Claim Holder Name and Address  SP RICHARDS COMPANY 5400 HIGHLANDS PKY SMYRNA, GA 30082  Case Number: 08-35653  503(b)(9): \$4,650.77  Unsecured:  Docketed Total: \$4,650.77	Invoice Detail  Filing Creditor Name: SP RICHARDS COMPANY  Claim: 476 Invoice Total: \$10.38  <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>10/22/2008</td><td>10/20/2008</td><td>20-917849</td><td>\$10.38</td></tr></table> <div>Invoice Total: \$10.38</div>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	10/22/2008	10/20/2008	20-917849	\$10.38	Case Number: 08-35653  503(b)(9): \$4,640.39  Unsecured: \$10.38  Modified Total: \$4,650.77
INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT								
10/22/2008	10/20/2008	20-917849	\$10.38								

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CLAIM TO BE MODIFIED		CLAIM AS DOCKETED*		GOODS OUTSIDE STATUTORY 20 DAY PERIOD				CLAIM AS MODIFIED	
Claim: 1233 Date Filed: 12/18/2008 Docketed Total: \$130,972.95 Filing Creditor Name and Address: SPIDERWEAR PO BOX 933516 ATLANTA, GA 31193-3516		Claim Holder Name and Address SPIDERWEAR PO BOX 933516 ATLANTA, GA 31193-3516		Invoice Detail Filing Creditor Name: SPIDERWEAR Claim: 1233 Invoice Total: <b>\$53,312.85</b>					
		Case Number: 08-35657 503(b)(9): \$130,972.95 Unsecured: Docketed Total: <b>\$130,972.95</b>		INVOICE	RECEIPT	INVOICE	INVOICE		
				DATE	DATE	NUMBER	AMOUNT		
				12/01/2006		5861	\$111.24	Case Number: 08-35657	
				12/01/2006		5871	\$75.06	503(b)(9): \$77,660.10	
				12/01/2006		5879	\$72.18	Unsecured: \$53,312.85	
				12/01/2006		5944	\$174.24	Modified Total: <b>\$130,972.95</b>	
				12/01/2006		5947	\$118.44		
				12/01/2006		5952	\$108.36		
				12/01/2006		5955	\$503.46		
				12/01/2006		5962	\$59.22		
				12/01/2006		5969	\$80.82		
				12/01/2006		5984	\$59.22		
				12/01/2006		6012	\$176.22		
				12/01/2006		6020	\$30.60		
				12/01/2006		6022	\$47.34		
				12/01/2006		6023	\$108.36		
				12/01/2006		6025	\$129.96		
				12/01/2006		6030	\$62.10		
				12/01/2006		6043	\$129.78		
				12/01/2006		6051	\$308.88		
				12/08/2006		5200	\$35.52		
				01/11/2007		6795	\$7.28		
				01/30/2007		7439	\$31.50		
				02/15/2007		7964	\$11.66		
				03/09/2007		8614	\$63.00		
				06/08/2007		11535	\$23.32		
				07/03/2007		17002	\$-0.80		
				07/17/2007		12268	\$51.80		
				08/30/2007		13610	\$51.80		
				09/20/2007		14103	\$38.78		
				10/23/2007		14947	\$50.22		
				10/29/2007		13817	\$13.00		

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EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	GOODS OUTSIDE STATUTORY 20 DAY PERIOD	CLAIM AS MODIFIED																																																																																																																																
		<p>Invoice Detail</p> <p>Filing Creditor Name: SPIDERWEAR</p> <p>Claim: 1233</p> <p>Invoice Total: \$53,312.85</p> <table> <tr> <th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr> <tr><td>10/29/2007</td><td></td><td>14002</td><td>\$116.55</td></tr> <tr><td>10/31/2007</td><td></td><td>15471</td><td>\$16.74</td></tr> <tr><td>10/31/2007</td><td></td><td>15519</td><td>\$5.30</td></tr> <tr><td>11/01/2007</td><td></td><td>15598</td><td>\$100.59</td></tr> <tr><td>11/01/2007</td><td></td><td>15599</td><td>\$28.74</td></tr> <tr><td>11/01/2007</td><td></td><td>15695</td><td>\$119.75</td></tr> <tr><td>11/01/2007</td><td></td><td>15717</td><td>\$28.74</td></tr> <tr><td>11/01/2007</td><td></td><td>15781</td><td>\$9.58</td></tr> <tr><td>11/01/2007</td><td></td><td>15788</td><td>\$110.17</td></tr> <tr><td>11/02/2007</td><td></td><td>15938</td><td>\$98.52</td></tr> <tr><td>11/13/2007</td><td></td><td>16362</td><td>\$105.38</td></tr> <tr><td>11/16/2007</td><td></td><td>16704</td><td>\$71.85</td></tr> <tr><td>01/18/2008</td><td></td><td>30468</td><td>\$511.59</td></tr> <tr><td>01/22/2008</td><td></td><td>19261</td><td>\$38.32</td></tr> <tr><td>01/22/2008</td><td></td><td>19264</td><td>\$21.20</td></tr> <tr><td>01/31/2008</td><td></td><td>19550</td><td>\$20.48</td></tr> <tr><td>02/13/2008</td><td></td><td>20378</td><td>\$10.24</td></tr> <tr><td>03/05/2008</td><td></td><td>21190</td><td>\$136.84</td></tr> <tr><td>03/14/2008</td><td></td><td>27892</td><td>\$64.78</td></tr> <tr><td>03/14/2008</td><td></td><td>27903</td><td>\$133.92</td></tr> <tr><td>03/14/2008</td><td></td><td>27908</td><td>\$167.40</td></tr> <tr><td>03/14/2008</td><td></td><td>27910</td><td>\$150.66</td></tr> <tr><td>03/14/2008</td><td></td><td>27936</td><td>\$83.70</td></tr> <tr><td>03/14/2008</td><td></td><td>27938</td><td>\$150.66</td></tr> <tr><td>03/14/2008</td><td></td><td>27975</td><td>\$133.92</td></tr> <tr><td>03/14/2008</td><td></td><td>27997</td><td>\$100.44</td></tr> <tr><td>03/14/2008</td><td></td><td>27999</td><td>\$83.70</td></tr> <tr><td>03/14/2008</td><td></td><td>28006</td><td>\$81.52</td></tr> <tr><td>03/17/2008</td><td></td><td>22082</td><td>\$47.90</td></tr> <tr><td>03/17/2008</td><td></td><td>22095</td><td>\$105.20</td></tr> <tr><td>03/17/2008</td><td></td><td>22096</td><td>\$113.20</td></tr> </table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	10/29/2007		14002	\$116.55	10/31/2007		15471	\$16.74	10/31/2007		15519	\$5.30	11/01/2007		15598	\$100.59	11/01/2007		15599	\$28.74	11/01/2007		15695	\$119.75	11/01/2007		15717	\$28.74	11/01/2007		15781	\$9.58	11/01/2007		15788	\$110.17	11/02/2007		15938	\$98.52	11/13/2007		16362	\$105.38	11/16/2007		16704	\$71.85	01/18/2008		30468	\$511.59	01/22/2008		19261	\$38.32	01/22/2008		19264	\$21.20	01/31/2008		19550	\$20.48	02/13/2008		20378	\$10.24	03/05/2008		21190	\$136.84	03/14/2008		27892	\$64.78	03/14/2008		27903	\$133.92	03/14/2008		27908	\$167.40	03/14/2008		27910	\$150.66	03/14/2008		27936	\$83.70	03/14/2008		27938	\$150.66	03/14/2008		27975	\$133.92	03/14/2008		27997	\$100.44	03/14/2008		27999	\$83.70	03/14/2008		28006	\$81.52	03/17/2008		22082	\$47.90	03/17/2008		22095	\$105.20	03/17/2008		22096	\$113.20	
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EXHIBIT C

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		<div>Invoice Detail</div> <div>Filing Creditor Name: SPIDERWEAR</div> <div>Claim: 1233</div> <div>Invoice Total: \$53,312.85</div> <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>04/01/2008</td><td></td><td>23268</td><td>\$794.70</td></tr><tr><td>04/18/2008</td><td></td><td>23694</td><td>\$496.13</td></tr><tr><td>04/22/2008</td><td></td><td>23673</td><td>\$14.81</td></tr><tr><td>04/24/2008</td><td></td><td>23973</td><td>\$46.64</td></tr><tr><td>07/31/2008</td><td></td><td>26202</td><td>\$105.96</td></tr><tr><td>07/31/2008</td><td></td><td>26208</td><td>\$184.68</td></tr><tr><td>08/05/2008</td><td></td><td>26285</td><td>\$184.68</td></tr><tr><td>08/19/2008</td><td></td><td>27239</td><td>\$40.81</td></tr><tr><td>09/03/2008</td><td>09/05/2008</td><td>27984</td><td>\$46.95</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28704</td><td>\$6.50</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28708</td><td>\$10.60</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28711</td><td>\$255.30</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28717</td><td>\$33.48</td></tr><tr><td>09/22/2008</td><td>09/25/2008</td><td>28721</td><td>\$68.80</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28723</td><td>\$140.15</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28724</td><td>\$88.88</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28726</td><td>\$473.97</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28727</td><td>\$267.84</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28731</td><td>\$31.54</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28736</td><td>\$133.42</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28737</td><td>\$13.00</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28738</td><td>\$22.64</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28740</td><td>\$62.26</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28741</td><td>\$117.18</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28742</td><td>\$91.85</td></tr><tr><td>09/22/2008</td><td>09/26/2008</td><td>28743</td><td>\$61.08</td></tr><tr><td>09/22/2008</td><td>09/25/2008</td><td>28745</td><td>\$184.08</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28748</td><td>\$14.56</td></tr><tr><td>09/22/2008</td><td>09/24/2008</td><td>28751</td><td>\$21.84</td></tr><tr><td>09/22/2008</td><td>09/25/2008</td><td>28757</td><td>\$53.30</td></tr><tr><td>09/22/2008</td><td>09/23/2008</td><td>28758</td><td>\$50.13</td></tr></table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	04/01/2008		23268	\$794.70	04/18/2008		23694	\$496.13	04/22/2008		23673	\$14.81	04/24/2008		23973	\$46.64	07/31/2008		26202	\$105.96	07/31/2008		26208	\$184.68	08/05/2008		26285	\$184.68	08/19/2008		27239	\$40.81	09/03/2008	09/05/2008	27984	\$46.95	09/22/2008	09/24/2008	28704	\$6.50	09/22/2008	09/24/2008	28708	\$10.60	09/22/2008	09/24/2008	28711	\$255.30	09/22/2008	09/24/2008	28717	\$33.48	09/22/2008	09/25/2008	28721	\$68.80	09/22/2008	09/24/2008	28723	\$140.15	09/22/2008	09/24/2008	28724	\$88.88	09/22/2008	09/24/2008	28726	\$473.97	09/22/2008	09/24/2008	28727	\$267.84	09/22/2008	09/24/2008	28731	\$31.54	09/22/2008	09/24/2008	28736	\$133.42	09/22/2008	09/24/2008	28737	\$13.00	09/22/2008	09/24/2008	28738	\$22.64	09/22/2008	09/24/2008	28740	\$62.26	09/22/2008	09/24/2008	28741	\$117.18	09/22/2008	09/24/2008	28742	\$91.85	09/22/2008	09/26/2008	28743	\$61.08	09/22/2008	09/25/2008	28745	\$184.08	09/22/2008	09/24/2008	28748	\$14.56	09/22/2008	09/24/2008	28751	\$21.84	09/22/2008	09/25/2008	28757	\$53.30	09/22/2008	09/23/2008	28758	\$50.13	
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## EXHIBIT C

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<div>Claim: 1319</div> <div>Date Filed:   12/19/2008</div> <div>Docketed Total:     \$5,043,759.28</div> <div>Filing Creditor Name and Address:</div> <div>TOSHIBA AMERICA INFORMATION SYSTEMS INC C O LEITESS LEITESS FRIEDBERG &amp; FEDDER PC 1 CORPORATE CTR 10451 MILL RUN CIR STE 1000 OWINGS MILLS, MD 21117</div>	<div>Claim Holder Name and Address</div> <div>TOSHIBA AMERICA INFORMATION SYSTEMS INC C O LEITESS LEITESS FRIEDBERG &amp; FEDDER PC 1 CORPORATE CTR 10451 MILL RUN CIR STE 1000 OWINGS MILLS, MD 21117</div> <div>Case Number:<div>08-35653</div></div> <div>503(b)(9):<div>\$5,043,759.28</div></div> <div>Unsecured:</div> <div>Docketed Total:<div>\$5,043,759.28</div></div>	<div>Invoice Detail</div> <div>Filing Creditor Name:TOSHIBA AMERICA INFORMATION SYSTEMS INC</div> <div>Claim:1319</div> <div>Invoice Total:\$257,427.72</div> <table><thead><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr></thead><tbody><tr><td>10/14/2008</td><td>10/20/2008</td><td>21040322</td><td>\$257,427.72</td></tr></tbody></table> <div>Invoice Total:<div>\$257,427.72</div></div>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	10/14/2008	10/20/2008	21040322	\$257,427.72	<div>Case Number:<div>08-35653</div></div> <div>503(b)(9):<div>\$4,786,331.56</div></div> <div>Unsecured:<div>\$257,427.72</div></div> <div>Modified Total:<div>\$5,043,759.28</div></div>
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<p>Claim: 1417 Date Filed: 12/18/2008 Docketed Total: \$3,655.33 Filing Creditor Name and Address: U CHANGE LOCK INDUSTRIES INC 1640 WEST HIGHWAY 152 MUSTANG, OK 73064</p>	<p>Claim Holder Name and Address U CHANGE LOCK INDUSTRIES INC 1640 WEST HIGHWAY 152 MUSTANG, OK 73064</p> <p>Case Number: 08-35653</p> <p>503(b)(9): \$3,655.33</p> <p>Unsecured:</p> <p>Docketed Total: <b>\$3,655.33</b></p>	<p>Invoice Detail</p> <p>Filing Creditor Name: U CHANGE LOCK INDUSTRIES INC</p> <p>Claim: 1417</p> <p>Invoice Total: <b>\$1,514.10</b></p> <table> <tr> <th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr> <tr><td>11/05/2008</td><td>10/07/2008</td><td>344849-10</td><td>\$122.90</td></tr> <tr><td>11/05/2008</td><td>10/20/2008</td><td>344849-13</td><td>\$61.75</td></tr> <tr><td>11/05/2008</td><td>10/20/2008</td><td>344849-16</td><td>\$133.56</td></tr> <tr><td>11/05/2008</td><td>10/10/2008</td><td>344849-17</td><td>\$67.17</td></tr> <tr><td>11/05/2008</td><td>10/09/2008</td><td>344849-2</td><td>\$51.12</td></tr> <tr><td>11/05/2008</td><td>10/13/2008</td><td>344849-23</td><td>\$102.26</td></tr> <tr><td>11/05/2008</td><td>10/09/2008</td><td>344849-23A</td><td>\$8.52</td></tr> <tr><td>11/05/2008</td><td>10/06/2008</td><td>344849-25</td><td>\$112.98</td></tr> <tr><td>11/05/2008</td><td>10/09/2008</td><td>344849-25A</td><td>\$59.64</td></tr> <tr><td>11/05/2008</td><td>10/03/2008</td><td>344849-3</td><td>\$157.42</td></tr> <tr><td>11/05/2008</td><td>10/08/2008</td><td>344849-3A</td><td>\$156.02</td></tr> <tr><td>11/05/2008</td><td>10/15/2008</td><td>344849-4</td><td>\$102.05</td></tr> <tr><td>11/05/2008</td><td>10/07/2008</td><td>344849-5</td><td>\$153.23</td></tr> <tr><td>11/05/2008</td><td>10/14/2008</td><td>344849-6</td><td>\$122.90</td></tr> <tr><td>11/05/2008</td><td>10/09/2008</td><td>344849-8</td><td>\$102.58</td></tr> <tr> <td colspan="3">Invoice Total:</td><td><b><u><u>\$1,514.10</u></u></b></td></tr> </table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	11/05/2008	10/07/2008	344849-10	\$122.90	11/05/2008	10/20/2008	344849-13	\$61.75	11/05/2008	10/20/2008	344849-16	\$133.56	11/05/2008	10/10/2008	344849-17	\$67.17	11/05/2008	10/09/2008	344849-2	\$51.12	11/05/2008	10/13/2008	344849-23	\$102.26	11/05/2008	10/09/2008	344849-23A	\$8.52	11/05/2008	10/06/2008	344849-25	\$112.98	11/05/2008	10/09/2008	344849-25A	\$59.64	11/05/2008	10/03/2008	344849-3	\$157.42	11/05/2008	10/08/2008	344849-3A	\$156.02	11/05/2008	10/15/2008	344849-4	\$102.05	11/05/2008	10/07/2008	344849-5	\$153.23	11/05/2008	10/14/2008	344849-6	\$122.90	11/05/2008	10/09/2008	344849-8	\$102.58	Invoice Total:			<b><u><u>\$1,514.10</u></u></b>	<p>Case Number: 08-35653</p> <p>503(b)(9): \$2,141.23</p> <p>Unsecured: \$1,514.10</p> <p>Modified Total: <b>\$3,655.33</b></p>
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Claim: 818 Date Filed: 12/12/2008 Docketed Total: \$5,280.13 Filing Creditor Name and Address: ULINE INC 2200 S LAKESIDE DR WAUKEGAN, IL 60085	Claim Holder Name and Address  ULINE INC 2200 S LAKESIDE DR WAUKEGAN, IL 60085  Case Number: 08-35653  503(b)(9): \$5,280.13  Unsecured:  Docketed Total: \$5,280.13	Invoice Detail  Filing Creditor Name: ULINE INC  Claim: 818 Invoice Total: \$3,768.52 <table><tr><th>INVOICE DATE</th><th>RECEIPT DATE</th><th>INVOICE NUMBER</th><th>INVOICE AMOUNT</th></tr><tr><td>10/30/2006</td><td></td><td>16560055</td><td>\$20.93</td></tr><tr><td>11/02/2006</td><td></td><td>16606677</td><td>\$13.90</td></tr><tr><td>02/09/2007</td><td></td><td>17666148</td><td>\$712.61</td></tr><tr><td>09/03/2008</td><td>09/04/2008</td><td>24586295</td><td>\$271.94</td></tr><tr><td>09/29/2008</td><td>10/02/2008</td><td>24927291</td><td>\$341.03</td></tr><tr><td>10/06/2008</td><td>10/07/2008</td><td>25017008</td><td>\$111.43</td></tr><tr><td>10/13/2008</td><td>09/04/2008</td><td>25120437</td><td>\$226.37</td></tr><tr><td>10/13/2008</td><td>10/14/2008</td><td>25123600</td><td>\$1,832.25</td></tr><tr><td>10/13/2008</td><td>10/14/2008</td><td>25123679</td><td>\$123.75</td></tr><tr><td>10/14/2008</td><td>10/15/2008</td><td>25138951</td><td>\$114.31</td></tr><tr><td colspan="3">Invoice Total:</td><td><u>\$3,768.52</u></td></tr></table>	INVOICE DATE	RECEIPT DATE	INVOICE NUMBER	INVOICE AMOUNT	10/30/2006		16560055	\$20.93	11/02/2006		16606677	\$13.90	02/09/2007		17666148	\$712.61	09/03/2008	09/04/2008	24586295	\$271.94	09/29/2008	10/02/2008	24927291	\$341.03	10/06/2008	10/07/2008	25017008	\$111.43	10/13/2008	09/04/2008	25120437	\$226.37	10/13/2008	10/14/2008	25123600	\$1,832.25	10/13/2008	10/14/2008	25123679	\$123.75	10/14/2008	10/15/2008	25138951	\$114.31	Invoice Total:			<u>\$3,768.52</u>	Case Number: 08-35653  503(b)(9): \$1,511.61  Unsecured: \$3,768.52  Modified Total: \$5,280.13
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